

SOCIAL SECURITY ADMINISTRATION

Federal Funds

PAYMENTS TO SOCIAL SECURITY TRUST FUNDS

For payment to the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund, as provided under sections 201(m), 217(g), 228(g), and 1131(b)(2) of the Social Security Act, **[\$16,400,000] \$20,400,000.** (Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2015.)

Program and Financing (in millions of dollars)

Identification code 028-0404-0-1-651	2014 actual	2015 est.	2016 est.
Obligations by program activity:			
0001 Taxation of benefits	25,663	30,659	35,776
0002 Other	22	35	37
0003 Payroll Tax holiday	122	333	154
0900 Total new obligations	25,807	31,027	35,967
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	13	12	11
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	25,819	31,026	35,966
1260 Appropriations, mandatory (total)	25,819	31,026	35,966
1930 Total budgetary resources available	25,832	31,038	35,977
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-13		
1941 Unexpired unobligated balance, end of year	12	11	10

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1		
3010 Obligations incurred, unexpired accounts	25,807	31,027	35,967
3020 Outlays (gross)	-25,808	-31,027	-35,967
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1		

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	25,819	31,026	35,966
Outlays, gross:			
4100 Outlays from new mandatory authority	25,806	31,026	35,966
4101 Outlays from mandatory balances	2	1	1
4110 Outlays, gross (total)	25,808	31,027	35,967
4180 Budget authority, net (total)	25,819	31,026	35,966
4190 Outlays, net (total)	25,808	31,027	35,967

This general fund appropriation reimburses the Social Security trust funds annually for 1) pension reform, 2) interest on unnegotiated checks, and 3) Quinquennial Military Service Credits. Amounts appropriated to this account as permanent indefinite authority include receipts from Federal income taxation of Social Security benefits.

Object Classification (in millions of dollars)

Identification code 028-0404-0-1-651	2014 actual	2015 est.	2016 est.
Direct obligations:			
25.2 Other services from non-Federal sources	22	35	37
94.0 Financial transfers	25,663	30,659	35,776
94.0 Financial transfers	122	333	154
99.9 Total new obligations	25,807	31,027	35,967

PAYMENTS TO SOCIAL SECURITY TRUST FUNDS

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 028-0404-4-1-651	2014 actual	2015 est.	2016 est.
Obligations by program activity:			
0001 Federal Wage Reporting = Payment to the LAE			140
0002 Worker's Comp Admin. Funds			10
0003 WEP-GPO Admin. Funds - Payment to the LAE			70

0004 FERS-DI Payment to the LAE			6
0900 Total new obligations (object class 94.0)			226

Budgetary resources:

Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			226
1260 Appropriations, mandatory (total)			226
1930 Total budgetary resources available			226

Change in obligated balance:

Unpaid obligations:			
3010 Obligations incurred, unexpired accounts			226
3020 Outlays (gross)			-226

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross			226
Outlays, gross:			
4100 Outlays from new mandatory authority			226
4180 Budget authority, net (total)			226
4190 Outlays, net (total)			226

Please see the narrative in the Limitation on Administrative Expenses account for a description of the Federal Wage Reporting, worker's compensation, FERS-DI and WEP-GPO proposals reflected here.

ADMINISTRATIVE COSTS, THE MEDICARE IMPROVEMENTS FOR PATIENTS AND PROVIDERS

ACT

Program and Financing (in millions of dollars)

Identification code 028-0415-0-1-571	2014 actual	2015 est.	2016 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	15	15	15
1930 Total budgetary resources available	15	15	15
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	15	15	15

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	12	12	6
3020 Outlays (gross)	-6	-6	-6
3050 Unpaid obligations, end of year	12	6	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	12	12	6
3200 Obligated balance, end of year	12	6	

Budget authority and outlays, net:

Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances		6	6
4190 Outlays, net (total)		6	6

Public Law 110-275 requires SSA to transmit identity and financial data used to determine eligibility and the amount of Extra Help (also known as low-income subsidy) from the application process to the Medicaid State agency to initiate an application for the Medicare Savings Program (MSP). As of 2011, new funding for this program comes from a reimbursable agreement with the Centers for Medicare and Medicaid Services and this funding is reflected within the Limitation on Administrative Expenses account.

ADMINISTRATIVE EXPENSES, CHILDREN'S HEALTH INSURANCE PROGRAM

Program and Financing (in millions of dollars)

Identification code 028-0416-0-1-551	2014 actual	2015 est.	2016 est.
Obligations by program activity:			
0001 Administrative Expenses, Children's Health Insurance Program (Direct)		1	1
0100 Direct program activities, subtotal		1	1
0900 Total new obligations (object class 11.1)		1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	1
1930 Total budgetary resources available	2	2	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	1	
Change in obligated balance:			
Unpaid obligations:			
3010 Obligations incurred, unexpired accounts		1	1
3020 Outlays (gross)		-1	
3050 Unpaid obligations, end of year			1
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			1
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances		1	
4190 Outlays, net (total)		1	

Public Law 111-3 provides assistance for states to insure low-income children who are not eligible for Medicaid whose parent(s) or guardian(s) cannot afford private insurance.

Employment Summary

Identification code 028-0416-0-1-551	2014 actual	2015 est.	2016 est.
1001 Direct civilian full-time equivalent employment	1	10	10

SUPPLEMENTAL SECURITY INCOME PROGRAM

For carrying out titles XI and XVI of the Social Security Act, section 401 of Public Law 92-603, section 212 of Public Law 93-66, as amended, and section 405 of Public Law 95-216, including payment to the Social Security trust funds for administrative expenses incurred pursuant to section 201(g)(1) of the Social Security Act, **[\$41,232,978,000]** \$46,422,000,000, to remain available until expended: *Provided*, That any portion of the funds provided to a State in the current fiscal year and not obligated by the State during that year shall be returned to the Treasury: *Provided further*, That not more than **[\$83,000,000]** \$101,000,000 shall be available for research and demonstrations under sections 1110, 1115, and 1144 of the Social Security Act, and remain available through September 30, **[2017]** 2018.

For making, after June 15 of the current fiscal year, benefit payments to individuals under title XVI of the Social Security Act, for unanticipated costs incurred for the current fiscal year, such sums as may be necessary.

For making benefit payments under title XVI of the Social Security Act for the first quarter of fiscal year **[2016, \$19,200,000,000]** 2017, \$14,500,000,000, to remain available until expended. (*Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2015.*)

Program and Financing (in millions of dollars)

Identification code 028-0406-0-1-609	2014 actual	2015 est.	2016 est.
Obligations by program activity:			
0001 Supplemental Security Income Program (Direct)	58,879	59,211	64,928
0002 Program Integrity		965	938
0799 Total direct obligations	58,879	60,176	65,866
0801 State supplementation payments	3,280	2,705	2,975
0809 Reimbursable program activities, subtotal	3,280	2,705	2,975

0900 Total new obligations	62,159	62,881	68,841
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Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	394	2,011	2,772
1001 Discretionary unobligated balance brought fwd, Oct 1	1		
1020 Adjustment of unobligated bal brought forward, Oct 1	-1		
1021 Recoveries of prior year unpaid obligations	1		
1050 Unobligated balance (total)	394	2,011	2,772
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	4,960	4,655	4,862
1120 Appropriations transferred to other accts [028-0406]	-40		
1121 Appropriations transferred from other acct [028-0406]	40		
1160 Appropriation, discretionary (total)	4,960	4,655	4,862
Appropriations, mandatory:			
1200 Appropriation	36,289	36,578	41,699
1220 Appropriations transferred to other accts [028-0406]	-7		
1221 Appropriations transferred from other acct [028-0406]	7		
1260 Appropriations, mandatory (total)	36,289	36,578	41,699
Advance appropriations, mandatory:			
1270 Advance appropriation	19,300	19,700	19,200
1280 Advanced appropriation, mandatory (total)	19,300	19,700	19,200
Spending authority from offsetting collections, mandatory:			
1800 Collected	3,227	2,709	2,755
1850 Spending auth from offsetting collections, mand (total)	3,227	2,709	2,755
1900 Budget authority (total)	63,776	63,642	68,516
1930 Total budgetary resources available	64,170	65,653	71,288
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2,011	2,772	2,447

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,821	2,891	2,912
3010 Obligations incurred, unexpired accounts	62,159	62,881	68,841
3020 Outlays (gross)	-61,088	-62,860	-68,797
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	2,891	2,912	2,956
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,821	2,891	2,912
3200 Obligated balance, end of year	2,891	2,912	2,956

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	4,960	4,655	4,862
Outlays, gross:			
4010 Outlays from new discretionary authority	3,349	4,095	4,288
4011 Outlays from discretionary balances	500	607	619
4020 Outlays, gross (total)	3,849	4,702	4,907
Mandatory:			
4090 Budget authority, gross	58,816	58,987	63,654
Outlays, gross:			
4100 Outlays from new mandatory authority	56,904	56,205	63,651
4101 Outlays from mandatory balances	335	1,953	239
4110 Outlays, gross (total)	57,239	58,158	63,890
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-3,227	-2,709	-2,755
4180 Budget authority, net (total)	60,549	60,933	65,761
4190 Outlays, net (total)	57,861	60,151	66,042

Title XVI of the Social Security Act established a Supplemental Security Income (SSI) program to provide monthly cash benefits as a federally guaranteed minimum income for low-income individuals who are aged, blind, or disabled. A portion of these funds may be used to fund evaluation of research projects, such as the Promoting Readiness of Minors in SSI (PROMISE) pilot, which would improve the outcomes of children receiving SSI and their families.

Object Classification (in millions of dollars)

Identification code 028-0406-0-1-609	2014 actual	2015 est.	2016 est.
Direct obligations:			
25.3 Administrative Expenses	4,921	4,668	4,835
25.3 Beneficiary Services	65	74	86
41.0 Federal benefits	53,849	55,374	60,825
41.0 Research	44	56	54

41.0	Early Intervention Demo		4	66
99.0	Direct obligations	58,879	60,176	65,866
99.0	Reimbursable obligations	3,280	2,705	2,975
99.9	Total new obligations	62,159	62,881	68,841

SUPPLEMENTAL SECURITY INCOME PROGRAM
(Amounts included in the adjusted baseline)

Program and Financing (in millions of dollars)

Identification code 028-0406-7-1-609	2014 actual	2015 est.	2016 est.
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation		-140
1260	Appropriations, mandatory (total)		-140
1900	Budget authority (total)		-140
1930	Total budgetary resources available		-140
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year		-140
Change in obligated balance:			
Unpaid obligations:			
3020	Outlays (gross)		140
3050	Unpaid obligations, end of year		140
Memorandum (non-add) entries:			
3200	Obligated balance, end of year		140
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross		-140
Outlays, gross:			
4100	Outlays from new mandatory authority		-140
4180	Budget authority, net (total)		-140
4190	Outlays, net (total)		-140

SUPPLEMENTAL SECURITY INCOME PROGRAM
(Legislative proposal, not subject to PAYGO)

The Budget includes a re-proposal to conform the treatment of state and local government Earned Income Tax Credits (EITC) and Child Tax Credits (CTC) to be consistent with the treatment of the Federal EITC and CTC for purposes of determining eligibility for the Supplemental Security Income (SSI) program. Currently, the Federal EITC and CTC credits are excluded from SSI income and resource tests. However, state and local versions of these credits are not excluded, resulting in the reduction or loss of SSI benefits for those receiving the credits.

The Budget will re-propose reauthorization of modified section 234 demonstration authority for Social Security Disability Insurance (DI) and conforming changes to SSI demonstration authority. Past SSA demonstrations have shown that interventions after the point of complete disability onset can yield positive outcomes for beneficiaries, but whether such interventions are the most cost-effective requires further research. As research indicates that health problems begin to materialize in advance of complete disability onset, practitioners are developing programs to help employers deal with health events of employees before they cause a separation from the workplace and an irreversible path toward cash benefit programs. Despite the suggestive benefits of early interventions, testing of these demonstrations has been scarce. Proposed legislation would provide additional mandatory SSI funding to renew and enhance SSA's demonstration authority for the DI Program, which will allow SSA to conduct multiple early intervention projects in partnership with other Federal agencies.

The Budget will re-propose the development of a process to collect workers' compensation (WC) information in a timely manner from states and private insurers in order to correctly offset DI benefits and reduce SSI payments.

The Budget also includes a re-proposal that would increase the SSI eligibility period for refugees, asylees, and other non-citizens in refugee-like immigration statuses (i.e., humanitarian immigrants) from a maximum of seven years to a maximum of nine years during fiscal years (FY) 2016 and

2017. Individuals whose benefits expired solely due to the seven-year time period would be eligible for up to 24 months of extended benefits paid prospectively until the conclusion of the nine-year period or the end of FY 2017, if earlier.

The Budget will re-propose to restructure the Federal Wage Reporting process by moving from annual to quarterly wage reporting. This proposal will enhance tax administration and improve SSI program integrity.

The Budget will propose to allow SSA to use commercial databases to verify wages in SSI. This would allow SSA to automate its current process of manually accessing the information. Consent to allow SSA to access these databases would be a condition of benefit receipt for new beneficiaries. All other current due process and appeal rights would be preserved.

The Budget will also provide for the use of Customs and Border Patrol Entry/Exit data to prevent improper payments.

Finally, the Budget proposes to amend the Social Security Act to ensure all lawfully married same-sex couples will be eligible to receive Social Security spousal benefits, regardless of where they live. Currently, if a legally married same-sex couple lives in a state that does not recognize the marriage, these Social Security benefits are unavailable under Federal law. This means that for a couple that marries in one state where same-sex marriage is recognized and then moves to another state where it is not, the protection that Social Security spousal benefits provides to families is unavailable. Under this proposal, such married couples would have access to these benefits.

SUPPLEMENTAL SECURITY INCOME PROGRAM
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 028-0406-4-1-609	2014 actual	2015 est.	2016 est.
Obligations by program activity:			
0001	Direct program activity		42
0900	Total new obligations (object class 41.0)		42
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation		42
1260	Appropriations, mandatory (total)		42
1930	Total budgetary resources available		42
Change in obligated balance:			
Unpaid obligations:			
3010	Obligations incurred, unexpired accounts		42
3020	Outlays (gross)		-42
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross		42
Outlays, gross:			
4100	Outlays from new mandatory authority		42
4180	Budget authority, net (total)		42
4190	Outlays, net (total)		42

SPECIAL BENEFITS FOR CERTAIN WORLD WAR II VETERANS

Program and Financing (in millions of dollars)

Identification code 028-0401-0-1-701	2014 actual	2015 est.	2016 est.	
Obligations by program activity:				
0001	Special Benefits for Certain World War II Veterans (Direct)	4	5	4
0801	State supplement payments	1	1	1
0900	Total new obligations	5	6	5

SPECIAL BENEFITS FOR CERTAIN WORLD WAR II VETERANS—Continued
Program and Financing—Continued

Identification code 028-0401-0-1-701	2014 actual	2015 est.	2016 est.
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100		1	1
1160		1	1
Appropriations, mandatory:			
1200	4	4	3
1260	4	4	3
Spending authority from offsetting collections, mandatory:			
1800	1	1	1
1850	1	1	1
1900	5	6	5
1930	5	6	5
Change in obligated balance:			
Unpaid obligations:			
3010	5	6	5
3020	-5	-6	-5
Budget authority and outlays, net:			
Discretionary:			
4000		1	1
Outlays, gross:			
4010		1	1
Mandatory:			
4090	5	5	4
4100	5	5	4
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123	-1	-1	-1
4180	4	5	4
4190	4	5	4

Public Law 106-169 established a benefit program for certain individuals who are at least 65 years old; were in the United States military forces, including veterans of the Filipino Army and Filipino Scouts, during World War II; and who were eligible for SSI for the month of December 1999. To receive this benefit, these individuals must reside outside the United States and meet other requirements for eligibility.

Object Classification (in millions of dollars)

Identification code 028-0401-0-1-701	2014 actual	2015 est.	2016 est.
42.0	4	5	4
99.0	1	1	1
99.9	5	6	5

OFFICE OF INSPECTOR GENERAL

(INCLUDING TRANSFER OF FUNDS)

For expenses necessary for the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, **[\$28,829,000]** **\$30,000,000**, together with not to exceed **[\$74,521,000]** **\$78,795,000**, to be transferred and expended as authorized by section 201(g)(1) of the Social Security Act from the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund.

In addition, an amount not to exceed 3 percent of the total provided in this appropriation may be transferred from the "Limitation on Administrative Expenses", Social Security Administration, to be merged with this account, to be available for the time and purposes for which this account is available: *Provided*, That notice of such transfers shall be transmitted promptly to the Committees on Appropriations of the House of Representatives and the Senate at least 15 days in advance of any transfer. (*Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2015.*)

Program and Financing (in millions of dollars)

Identification code 028-0400-0-1-600	2014 actual	2015 est.	2016 est.
Obligations by program activity:			
0001	102	103	110
Budgetary resources:			
Unobligated balance:			
1000			1
Budget authority:			
Appropriations, discretionary:			
1100	29	29	30
1160	29	29	30
Spending authority from offsetting collections, discretionary:			
1700	62	75	80
1701	12		
1750	74	75	80
1900	103	104	110
1930	103	104	111
Memorandum (non-add) entries:			
1940	-1		
1941		1	1
Change in obligated balance:			
Unpaid obligations:			
3000	9	12	11
3010	102	103	110
3020	-98	-104	-110
3041	-1		
3050	12	11	11
Uncollected payments:			
3060	-19	-20	-20
3070	-12		
3071	11		
3090	-20	-20	-20
Memorandum (non-add) entries:			
3100	-10	-8	-9
3200	-8	-9	-9
Budget authority and outlays, net:			
Discretionary:			
4000	103	104	110
Outlays, gross:			
4010	92	94	99
4011	6	10	11
4020	98	104	110
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	-72	-75	-80
Additional offsets against gross budget authority only:			
4050	-12		
4052	10		
4060	-2		
4070	29	29	30
4080	26	29	30
4180	29	29	30
4190	26	29	30

The Office of the Inspector General conducts independent audits, evaluations, and investigations to identify and prevent fraud, waste, abuse, and mismanagement of Social Security Administration programs and operations.

Object Classification (in millions of dollars)

Identification code 028-0400-0-1-600	2014 actual	2015 est.	2016 est.
Direct obligations:			
11.1	64	66	69
12.1	24	25	25
21.0	3	2	4
23.1	5	6	7
25.2	1	1	1
25.3			1
25.4	2	1	1
25.8	1	1	1
31.0	2	1	1
99.9	102	103	110

Employment Summary

Identification code 028-0400-0-1-600	2014 actual	2015 est.	2016 est.
1001 Direct civilian full-time equivalent employment	538	555	560

ADMINISTRATIVE EXPENSES, RECOVERY ACT

Program and Financing (in millions of dollars)

Identification code 028-0417-0-1-651	2014 actual	2015 est.	2016 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	304	163	96
3020 Outlays (gross)	-141	-67	-43
3050 Unpaid obligations, end of year	163	96	53
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	304	163	96
3200 Obligated balance, end of year	163	96	53

Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	141	67	43
4190 Outlays, net (total)	141	67	43

Public Law 111-5 provided funding to process disability and retirement work, to replace the National Computer Center, and to administer \$250 economic recovery payments to eligible Social Security and Supplemental Security Income beneficiaries. The funds for administering the \$250 economic recovery payments were obligated by the end of the first quarter of 2011, as payments ended on December 31, 2010. All obligations since 2012 are for the replacement of the National Computer Center. SSA received a Presidential Waiver on December 28, 2012, allowing the agency to retain and continue to obligate funds appropriated for expenses of the replacement of the National Computer Center.

STATE SUPPLEMENTAL FEES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 028-5419-0-2-609	2014 actual	2015 est.	2016 est.
0100 Balance, start of year	4	4	3
Receipts:			
0220 State Supplemental Fees, SSI	171	123	136
0400 Total: Balances and collections	175	127	139
Appropriations:			
0500 State Supplemental Fees	-171	-124	-136
0799 Balance, end of year	4	3	3

Program and Financing (in millions of dollars)

Identification code 028-5419-0-2-609	2014 actual	2015 est.	2016 est.
Obligations by program activity:			
0001 State Supplemental Fees (Direct)	171	124	136
0900 Total new obligations (object class 25.3)	171	124	136
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust fund)	171	124	136
1160 Appropriation, discretionary (total)	171	124	136
1930 Total budgetary resources available	171	124	136
Change in obligated balance:			
Unpaid obligations:			
3010 Obligations incurred, unexpired accounts	171	124	136
3020 Outlays (gross)	-171	-124	-136

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	171	124	136
Outlays, gross:			
4010 Outlays from new discretionary authority	171	124	136
4180 Budget authority, net (total)	171	124	136
4190 Outlays, net (total)	171	124	136

The Social Security Administration (SSA) collects a fee from States for costs related to administering SSI State supplementary payments on behalf of States. A portion of these fees is used to fund some of SSA's administrative costs.

Trust Funds

FEDERAL OLD-AGE AND SURVIVORS INSURANCE TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 028-8006-0-7-651	2014 actual	2015 est.	2016 est.
0100 Balance, start of year	2,590,286	2,645,146	2,684,609
Receipts:			
0200 FOASI, Transfers from General Fund (FICA Taxes)	592,138	617,192	643,709
0201 FOASI, Transfers from General Fund (FICA Taxes)			-40,101
0202 FOASI, Transfers from General Fund (FICA Taxes)			3,138
0203 FOASI, Transfers from General Fund (SECA Taxes)	38,848	39,771	40,538
0204 FOASI, Transfers from General Fund (SECA Taxes)			-2,525
0205 FOASI, Refunds	-2,194	-2,516	-2,688
0220 FOASI, Non-Attorney Fees		1	1
0221 FOASI, Attorney Fees	1	1	1
0222 FOASI, Tax Refund Offset	38	33	33
0240 FOASI, Federal Employer Contributions (FICA Taxes)	13,452	13,689	14,031
0241 FOASI, Federal Employer Contributions (FICA Taxes)			-874
0242 FOASI, General Fund Payments for Payroll Tax Holiday (PL 111-312)	100	283	132
0243 FOASI, Interest Received by Trust Funds	96,270	93,303	90,497
0244 FOASI, Interest Received by Trust Funds			-284
0245 FOASI, Federal Payments to the FOASI Trust Fund	24,655	29,653	33,890
0299 Total receipts and collections	763,308	791,410	779,498
0400 Total: Balances and collections	3,353,594	3,436,556	3,464,107
Appropriations:			
0500 Federal Old-age and Survivors Insurance Trust Fund	-2,225	-2,601	-2,778
0501 Federal Old-age and Survivors Insurance Trust Fund	-761,095	-788,807	-817,366
0502 Federal Old-age and Survivors Insurance Trust Fund	-137		
0503 Federal Old-age and Survivors Insurance Trust Fund	55,251	39,462	24,011
0504 Federal Old-age and Survivors Insurance Trust Fund		-1	
0599 Total appropriations	-708,206	-751,947	-796,133
0610 Federal Old-age and Survivors Insurance Trust Fund	12		
0620 Federal Old-age and Survivors Insurance Trust Fund	-254		
0799 Balance, end of year	2,645,146	2,684,609	2,667,974

Program and Financing (in millions of dollars)

Identification code 028-8006-0-7-651	2014 actual	2015 est.	2016 est.
Obligations by program activity:			
0001 Direct program activity	708,500	751,946	796,133
Budgetary resources:			
Unobligated balance:			
1021 Recoveries of prior year unpaid obligations	20		
1026 Adjustment for change in allocation of trust fund limitation or foreign exchange valuation	254		
1029 Other balances withdrawn	-12		
1050 Unobligated balance (total)	262		
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust fund)	2,225	2,601	2,778
1160 Appropriation, discretionary (total)	2,225	2,601	2,778
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	761,095	788,807	817,366
1203 Appropriation (previously unavailable)	137		
1234 Appropriations precluded from obligation	-55,251	-39,462	-24,011
1260 Appropriations, mandatory (total)	705,981	749,345	793,355
Spending authority from offsetting collections, mandatory:			
1800 Collected	32		
1850 Spending auth from offsetting collections, mand (total)	32		

FEDERAL OLD-AGE AND SURVIVORS INSURANCE TRUST FUND—Continued
Program and Financing—Continued

Identification code 028-8006-0-7-651	2014 actual	2015 est.	2016 est.
1900 Budget authority (total)	708,238	751,946	796,133
1930 Total budgetary resources available	708,500	751,946	796,133
Memorandum (non-add) entries:			
Special and non-revolving trust funds:			
1950 Other balances withdrawn and returned to unappropriated receipts	12		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	65,036	67,556	71,583
3010 Obligations incurred, unexpired accounts	708,500	751,946	796,133
3020 Outlays (gross)	-705,960	-747,919	-792,436
3040 Recoveries of prior year unpaid obligations, unexpired	-20		
3050 Unpaid obligations, end of year	67,556	71,583	75,280
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	65,036	67,556	71,583
3200 Obligated balance, end of year	67,556	71,583	75,280
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2,225	2,601	2,778
Outlays, gross:			
4010 Outlays from new discretionary authority	2,002	2,252	2,408
4011 Outlays from discretionary balances	896	402	403
4020 Outlays, gross (total)	2,898	2,654	2,811
Mandatory:			
4090 Budget authority, gross	706,013	749,345	793,355
Outlays, gross:			
4100 Outlays from new mandatory authority	638,912	745,265	789,625
4101 Outlays from mandatory balances	64,150		
4110 Outlays, gross (total)	703,062	745,265	789,625
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-32		
4180 Budget authority, net (total)	708,206	751,946	796,133
4190 Outlays, net (total)	705,928	747,919	792,436
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	2,655,599	2,712,805	2,756,190
5001 Total investments, EOY: Federal securities: Par value	2,712,805	2,756,190	2,783,903

The Old-Age and Survivors Insurance (OASI) program provides monthly cash benefits to retired workers and their dependents, and to survivors of deceased workers.

OASI Cash Outgo Detail

(in millions of dollars)

	2014	2015	2016
Benefit Payments	698,267	740,496	784,734
Payments to the Railroad Board	4,257	4,256	4,368
Administrative Expenses	2,898	2,654	2,806
Treasury Administrative Expenses	536	510	517
Beneficiary Services	2	3	4
Offsetting Collections	(32)	0	0
Quinquennial Military Service Credits	0	0	2
Total Outgo	705,928	747,919	792,431

Status of Funds (in millions of dollars)

Identification code 028-8006-0-7-651	2014 actual	2015 est.	2016 est.
Unexpended balance, start of year:			
0100 Balance, start of year	2,655,320	2,712,699	2,756,189
0199 Total balance, start of year	2,655,320	2,712,699	2,756,189
Cash income during the year:			
Current law:			
Receipts:			
1200 FOASI, Transfers from General Fund (FICA Taxes)	592,138	617,192	643,709
1200 FOASI, Transfers from General Fund (SECA Taxes)	38,848	39,771	40,538
1200 FOASI, Refunds	-2,194	-2,516	-2,688
Offsetting receipts (proprietary):			
1220 FOASI, Non-Attorney Fees		1	1
1220 FOASI, Attorney Fees	1	1	1
1220 FOASI, Tax Refund Offset	38	33	33

Offsetting receipts (intragovernmental):			
1240 FOASI, Federal Employer Contributions (FICA Taxes)	13,452	13,689	14,031
1240 FOASI, General Fund Payments for Payroll Tax Holiday (PL 111-312)	100	283	132
1240 FOASI, Interest Received by Trust Funds	96,270	93,303	90,497
1240 FOASI, Federal Payments to the FOASI Trust Fund	24,655	29,653	33,890
Offsetting collections:			
1280 Federal Old-age and Survivors Insurance Trust Fund	32		
1299 Income under present law	763,340	791,410	820,144
Proposed legislation:			
Receipts:			
2200 FOASI, Transfers from General Fund (FICA Taxes)			-40,101
2200 FOASI, Transfers from General Fund (FICA Taxes)			3,138
2200 FOASI, Transfers from General Fund (SECA Taxes)			-2,525
Offsetting receipts (intragovernmental):			
2240 FOASI, Federal Employer Contributions (FICA Taxes)			-874
2240 FOASI, Interest Received by Trust Funds			-284
2299 Income under proposed legislation			-40,646
3299 Total cash income	763,340	791,410	779,498
Cash outgo during year:			
Current law:			
4500 Federal Old-age and Survivors Insurance Trust Fund	-705,960	-747,919	-792,436
4599 Outgo under current law (-)	-705,960	-747,919	-792,436
Proposed legislation:			
5500 Federal Old-age and Survivors Insurance Trust Fund			-1
5599 Outgo under proposed legislation (-)			-1
6599 Total cash outgo (-)	-705,960	-747,920	-792,436
Manual Adjustments:			
7692 Rounding adjustment	-1		
7699 Total adjustments	-1		
Unexpended balance, end of year:			
8700 Uninvested balance (net), end of year	-106		3,128
8701 Federal Old-age and Survivors Insurance Trust Fund		-1	-43,780
8701 Federal Old-age and Survivors Insurance Trust Fund	2,712,805	2,756,190	2,783,903
8799 Total balance, end of year	2,712,699	2,756,189	2,743,251

Object Classification (in millions of dollars)

Identification code 028-8006-0-7-651	2014 actual	2015 est.	2016 est.
Direct obligations:			
25.2 Other services from non-Federal sources	2	3	4
25.3 Other goods and services from Federal sources	536	510	517
25.3 Other goods and services from Federal sources	4,257	4,256	4,368
42.0 Insurance claims and indemnities	701,218	744,576	788,464
94.0 Financial transfers	40	39	42
94.0 Financial transfers	2,447	2,562	2,738
99.9 Total new obligations	708,500	751,946	796,133

FEDERAL OLD-AGE AND SURVIVORS INSURANCE TRUST FUND
(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 028-8006-2-7-651	2014 actual	2015 est.	2016 est.
Obligations by program activity:			
0001 Direct program activity		1	
0900 Total new obligations (object class 42.0)		1	
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)		1	
1260 Appropriations, mandatory (total)		1	
1930 Total budgetary resources available		1	
Change in obligated balance:			
Unpaid obligations:			
3010 Obligations incurred, unexpired accounts		1	
3020 Outlays (gross)		-1	
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		1	
Outlays, gross:			
4100 Outlays from new mandatory authority		1	

4180	Budget authority, net (total)	1	.....
4190	Outlays, net (total)	1	.....
Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value		-1
5001	Total investments, EOY: Federal securities: Par value	-1	-43,780

The Budget includes a re-proposal to terminate benefits for a stepchild in the same month as benefits are terminated for a parent upon the divorce of the parent. This change would correct a drafting error in the original legislation in order to conform the treatment of stepchild benefits to those of the parent's benefits.

The Budget will re-propose harmonizing electronic certification of divorced spouse benefit payments with all other Social Security Equivalent Benefits payments to railroad workers and their dependents.

The Budget will also re-propose using the Death Master File to prevent improper payments to deceased individuals by providing the full list to the Do Not Pay system at the Department of Treasury.

The Budget also re-proposes to eliminate aggressive Social Security claiming strategies which allow upper-income beneficiaries to manipulate the timing of collection of Social Security benefits in order to maximize delayed retirement credits.

The Budget will re-propose to restructure the Federal Wage Reporting process by moving from annual to quarterly wage reporting. This proposal will enhance tax administration and improve OASI program integrity.

The Budget will also provide for the use of Customs and Border Patrol Entry/Exit data to prevent improper payments.

The Budget will require OASDI recipients seeking overpayment waivers to grant SSA authority to certify financial information. This new authority would extend the current practice of requiring SSI recipients to provide SSA authorization to access data from their financial institutions to determine their available resources. Currently, there is no verification of financial assets for overpayment waiver claims for OASDI.

The Budget also proposes to hold fraud facilitators liable for overpayments by allowing SSA to recover the overpayment from a third party if the third party was responsible for making fraudulent statements or providing false evidence that allowed the beneficiary to receive payments that should not have been paid.

The Budget proposes to amend the Social Security Act to ensure all lawfully married same-sex couples will be eligible to receive Social Security spousal benefits, regardless of where they live. Currently, if a legally married same-sex couple lives in a state that does not recognize the marriage, these Social Security benefits are unavailable under federal law. This means that for a couple that marries in one state where same-sex marriage is recognized and then moves to another state where it is not, the protection that Social Security spousal benefits provides to families is unavailable. Under this proposal, such married couples would have access to these benefits.

Finally, to address reserve depletion of the Social Security Disability Insurance (DI) Trust Fund, the Budget proposes to reallocate existing payroll tax collections between the Old-Age and Survivors (OASI) and DI trust funds while a longer term solution to overall Social Security solvency is developed with the Congress. At various points over the course of Social Security's history, Congress has passed reallocation legislation as the need arose for reallocating revenue from OASI to DI, and vice versa. This proposed reallocation will have no effect on the overall health of the OASI and DI trust funds on a combined basis.

0201	FDI, Transfers from General Fund (FICA Taxes)			40,101
0202	FDI, Transfers from General Fund (FICA Taxes)			532
0203	FDI, Transfers from General Fund (SECA Taxes)	6,601	6,751	6,884
0204	FDI, Transfers from General Fund (SECA Taxes)			2,525
0205	FDI, Refunds	-372	-427	-456
0220	Attorney Fees, Federal Disability Insurance Trust Fund	27	24	25
0221	FDI, Tax Refund Offset	57	57	57
0240	FDI, Federal Employer Contributions (FICA Taxes)	2,285	2,324	2,383
0241	FDI, Federal Employer Contributions (FICA Taxes)			874
0242	FDI, Payments for Pre-1957 Military Service (quinquennial Adjustment)			9
0243	FDI, General Fund Payments for Payroll Tax Holiday (PL 111-312)	22	51	22
0244	FDI, Interest Received by Trust Funds	3,996	2,706	1,182
0245	FDI, Interest Received by Trust Funds			284
0246	FDI, Federal Payments to the FDI Trust Fund	1,028	1,037	1,910
0299	Total receipts and collections	114,188	117,322	165,640
0400	Total: Balances and collections	188,760	160,037	176,974
Appropriations:				
0500	Federal Disability Insurance Trust Fund	-2,646	-2,821	-3,055
0501	Federal Disability Insurance Trust Fund	-111,555	-114,501	-121,323
0502	Federal Disability Insurance Trust Fund	-31,940	-31,381	-27,863
0503	Federal Disability Insurance Trust Fund			66
0599	Total appropriations	-146,141	-148,703	-152,175
0610	Federal Disability Insurance Trust Fund	3		
0620	Federal Disability Insurance Trust Fund	93		
0799	Balance, end of year	42,715	11,334	24,799

Program and Financing (in millions of dollars)

Identification code 028-8007-0-7-651	2014 actual	2015 est.	2016 est.
Obligations by program activity:			
0001 Federal Disability Insurance Trust Fund (Direct)	146,165	148,703	152,241
Budgetary resources:			
Unobligated balance:			
1021 Recoveries of prior year unpaid obligations	114		
1026 Adjustment for change in allocation of trust fund limitation or foreign exchange valuation	-93		
1029 Other balances withdrawn	-3		
1050 Unobligated balance (total)	18		
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust fund)	2,646	2,821	3,055
1160 Appropriation, discretionary (total)	2,646	2,821	3,055
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	111,555	114,501	121,323
1203 Appropriation (previously unavailable)	31,940	31,381	27,863
1260 Appropriations, mandatory (total)	143,495	145,882	149,186
Spending authority from offsetting collections, mandatory:			
1800 Collected	6		
1850 Spending auth from offsetting collections, mand (total)	6		
1900 Budget authority (total)	146,147	148,703	152,241
1930 Total budgetary resources available	146,165	148,703	152,241
Memorandum (non-add) entries:			
Special and non-revolving trust funds:			
1950 Other balances withdrawn and returned to unappropriated receipts	3		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	25,806	27,211	27,444
3010 Obligations incurred, unexpired accounts	146,165	148,703	152,241
3020 Outlays (gross)	-144,646	-148,470	-151,991
3040 Recoveries of prior year unpaid obligations, unexpired	-114		
3050 Unpaid obligations, end of year	27,211	27,444	27,694
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	25,806	27,211	27,444
3200 Obligated balance, end of year	27,211	27,444	27,694

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2,646	2,821	3,055
Outlays, gross:			
4010 Outlays from new discretionary authority	1,761	2,500	2,713
4011 Outlays from discretionary balances	913	371	367
4020 Outlays, gross (total)	2,674	2,871	3,080

FEDERAL DISABILITY INSURANCE TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 028-8007-0-7-651	2014 actual	2015 est.	2016 est.
0100 Balance, start of year	74,572	42,715	11,334
Receipts:			
0200 FDI, Transfers from General Fund (FICA Taxes)	100,544	104,799	109,308

FEDERAL DISABILITY INSURANCE TRUST FUND—Continued
Program and Financing—Continued

Identification code 028-8007-0-7-651	2014 actual	2015 est.	2016 est.
Mandatory:			
4090 Budget authority, gross	143,501	145,882	149,186
Outlays, gross:			
4100 Outlays from new mandatory authority	117,067	145,599	148,911
4101 Outlays from mandatory balances	24,905		
4110 Outlays, gross (total)	141,972	145,599	148,911
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-6		
4180 Budget authority, net (total)	146,141	148,703	152,241
4190 Outlays, net (total)	144,640	148,470	151,991
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	100,791	70,113	38,778
5001 Total investments end of year: Federal securities: Par value	70,113	38,778	8,177

The Disability Insurance program provides monthly cash benefits for disabled workers who have not yet attained their normal retirement age, and for their dependents.

Disability Insurance Cash Outgo Detail

(in millions of dollars)

	2014	2015	2016
Benefit Payments	141,297	144,972	148,244
Payments to Railroad Board	444	389	349
Administrative Expenses (Subject to Limitation)	2,674	2,871	3,080
Administrative Expenses (Treasury)	102	95	96
Beneficiary Services	113	131	147
Demonstration Projects	16	12	9
Pre-1957 Military Credits	0	0	0
Offsetting Collections	-6	0	0
Total Outgo	144,640	148,470	151,925

Status of Funds (in millions of dollars)

Identification code 028-8007-0-7-651	2014 actual	2015 est.	2016 est.
Unexpended balance, start of year:			
0100 Balance, start of year	100,378	69,926	38,778
0199 Total balance, start of year	100,378	69,926	38,778
Cash income during the year:			
Current law:			
Receipts:			
1200 FDI, Transfers from General Fund (FICA Taxes)	100,544	104,799	109,308
1200 FDI, Transfers from General Fund (SECA Taxes)	6,601	6,751	6,884
1200 FDI, Refunds	-372	-427	-456
Offsetting receipts (proprietary):			
1220 Attorney Fees, Federal Disability Insurance Trust Fund	27	24	25
1220 FDI, Tax Refund Offset	57	57	57
Offsetting receipts (intragovernmental):			
1240 FDI, Federal Employer Contributions (FICA Taxes)	2,285	2,324	2,383
1240 FDI, Payments for Pre-1957 Military Service (quinquennial Adjustment)			9
1240 FDI, General Fund Payments for Payroll Tax Holiday (PL 111-312)	22	51	22
1240 FDI, Interest Received by Trust Funds	3,996	2,706	1,182
1240 FDI, Federal Payments to the FDI Trust Fund	1,028	1,037	1,910
Offsetting collections:			
1280 Federal Disability Insurance Trust Fund	6		
1299 Income under present law	114,194	117,322	121,324
Proposed legislation:			
Receipts:			
2200 FDI, Transfers from General Fund (FICA Taxes)			532
2200 FDI, Transfers from General Fund (FICA Taxes)			40,101
2200 FDI, Transfers from General Fund (SECA Taxes)			2,525
Offsetting receipts (intragovernmental):			
2240 FDI, Federal Employer Contributions (FICA Taxes)			874
2240 FDI, Interest Received by Trust Funds			284
2299 Income under proposed legislation			44,316
3299 Total cash income	114,194	117,322	165,640
Cash outgo during year:			
Current law:			
4500 Federal Disability Insurance Trust Fund	-144,646	-148,470	-151,991
4500 Federal Disability Insurance Trust Fund			66

4599 Outgo under current law (-)	-144,646	-148,470	-151,925
6599 Total cash outgo (-)	-144,646	-148,470	-151,925
Unexpended balance, end of year:			
8700 Uninvested balance (net), end of year	-187		598
8701 Federal Disability Insurance Trust Fund			-66
8701 Federal Disability Insurance Trust Fund	70,113	38,778	8,177
8701 Federal Disability Insurance Trust Fund			43,784
8799 Total balance, end of year	69,926	38,778	52,493

Object Classification (in millions of dollars)

Identification code 028-8007-0-7-651	2014 actual	2015 est.	2016 est.
Direct obligations:			
25.2 Beneficiary Services (VR & Tickets)	113	131	147
25.3 Other purchases of goods and services from Government accounts (Treasury Admin)	102	95	96
25.3 Other purchases of goods and services from Government accounts (RRB)	444	389	349
25.5 Research and development contracts	16	12	9
42.0 Disability insurance benefits	142,826	145,255	148,585
94.0 Financial transfers (OIG)	35	36	39
94.0 Financial transfers (LAE)	2,629	2,785	3,016
99.9 Total new obligations	146,165	148,703	152,241

FEDERAL DISABILITY INSURANCE TRUST FUND
(Amounts included in the adjusted baseline)

Program and Financing (in millions of dollars)

Identification code 028-8007-7-7-651	2014 actual	2015 est.	2016 est.
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)			-66
1260 Appropriations, mandatory (total)			-66
1900 Budget authority (total)			-66
1930 Total budgetary resources available			-66
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			-66
Change in obligated balance:			
Unpaid obligations:			
3020 Outlays (gross)			66
3050 Unpaid obligations, end of year			66
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			66

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross			-66
Outlays, gross:			
4100 Outlays from new mandatory authority			-66
4180 Budget authority, net (total)			-66
4190 Outlays, net (total)			-66
Memorandum (non-add) entries:			
5001 Total investments, EOY: Federal securities: Par value			-66

FEDERAL DISABILITY INSURANCE TRUST FUND
(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 028-8007-2-7-651	2014 actual	2015 est.	2016 est.
Memorandum (non-add) entries:			
5001 Total investments, EOY: Federal securities: Par value			43,784

The Budget re-proposes to provide SSA and partner agencies with authority to test innovative techniques to help people with disabilities remain in the workforce. In addition to providing new authority to test early interventions, the Budget also re-proposes reauthorization of SSA's demonstration authority for the Disability Insurance (DI) program, allowing SSA to continue to test effective ways to boost employment and support current DI and SSI beneficiaries who are seeking to return to work.

The Budget also includes a re-proposal to terminate benefits for a stepchild in the same month as benefits are terminated for a parent upon the divorce of the parent. This change would correct a drafting error in the original legislation in order to conform the treatment of stepchild benefits to those of the parent's benefits.

The Budget includes a re-proposal to reduce an individual's entitlement to a DI benefit in any month in which the individual also receives a state or federal unemployment compensation benefit.

The Budget will re-propose harmonizing electronic certification of divorced spouse benefit payments with all other Social Security Equivalent Benefits payments to railroad workers and their dependents.

The Budget also re-proposes to automate coordination of disability benefit payments between the Office of Personnel Management and SSA, which would substantially reduce overpayments.

The Budget will re-propose the development of a process to collect workers' compensation (WC) information in a timely manner from states and private insurers in order to correctly offset DI benefits and reduce SSI payments.

The Budget will re-propose to restructure the Federal Wage Reporting process by moving from annual to quarterly wage reporting. This proposal will enhance tax administration and improve DI improper payments.

The Budget will also provide for the use of Customs and Border Patrol Entry/Exit data to prevent improper payments.

The Budget will require OASDI recipients seeking overpayment waivers to grant SSA authority to certify financial information. This new authority would extend the current practice of requiring SSI recipients to provide SSA authorization to access data from their financial institutions to determine their available resources. Currently, there is no verification of financial assets for overpayment waiver claims for OASDI.

The Budget also proposes to hold fraud facilitators liable for overpayments by allowing SSA to recover the overpayment from a third party if the third party was responsible for making fraudulent statements or providing false evidence that allowed the beneficiary to receive payments that should not have been paid.

The Budget proposes to amend the Social Security Act to ensure all lawfully married same-sex couples will be eligible to receive Social Security spousal benefits, regardless of where they live. Currently, if a legally married same-sex couple lives in a state that does not recognize the marriage, these Social Security benefits are unavailable under federal law. This means that for a couple that marries in one state where same-sex marriage is recognized and then moves to another state where it is not, the protection that Social Security spousal benefits provides to families is unavailable. Under this proposal, such married couples would have access to these benefits.

Finally, to address reserve depletion of the Social Security Disability Insurance (DI) Trust Fund, the Budget proposes to reallocate existing payroll tax collections between the Old-Age and Survivors (OASI) and DI trust funds while a longer term solution to overall Social Security solvency is developed with the Congress. At various points over the course of Social Security's history, Congress has passed reallocation legislation as the need arose for reallocating revenue from OASI to DI, and vice versa. This proposed reallocation will have no effect on the overall health of the OASI and DI trust funds on a combined basis.

LIMITATION ON ADMINISTRATIVE EXPENSES

For necessary expenses, including the hire of two passenger motor vehicles, and not to exceed \$20,000 for official reception and representation expenses, not more than **[\$10,284,945,000]** \$10,937,000,000 may be expended, as authorized by section 201(g)(1) of the Social Security Act, and including the cost of carrying out the Social Security Administration's obligations as required under section 1411 of Public Law 111-148, from any one or all of the trust funds referred to in such section: *Provided*, That not less than **[\$2,300,000]** \$2,400,000 shall be for the Social Security Advisory Board: *Provided further*, That, \$131,000,000 may be used for the costs associated with conducting continuing disability reviews under titles II and XVI of the Social

Security Act and conducting redeterminations of eligibility under title XVI of the Social Security Act: *Provided further*, That the Commissioner may allocate additional funds under this paragraph above the level specified in the previous proviso for such activities but only to reconcile estimated and actual unit costs for conducting such activities and after notifying the Committees on Appropriations of the House of Representatives and the Senate at least 15 days in advance of any such reallocation: *Provided further*, That unobligated balances of funds provided under this paragraph at the end of fiscal year **[2015]** 2016 not needed for fiscal year **[2015]** 2016 shall remain available until expended to invest in the Social Security Administration information technology and telecommunications hardware and software infrastructure, including related equipment and non-payroll administrative expenses associated solely with this information technology and telecommunications infrastructure: *Provided further*, That the Commissioner of Social Security shall notify the Committees on Appropriations of the House of Representatives and the Senate prior to making unobligated balances available under the authority in the previous proviso: *Provided further*, That reimbursement to the trust funds under this heading for expenditures for official time for employees of the Social Security Administration pursuant to 5 U.S.C. 7131, and for facilities or support services for labor organizations pursuant to policies, regulations, or procedures referred to in section 7135(b) of such title shall be made by the Secretary of the Treasury, with interest, from amounts in the general fund not otherwise appropriated, as soon as possible after such expenditures are made.

In addition, for the costs associated with continuing disability reviews under titles II and XVI of the Social Security Act and for the cost associated with conducting redeterminations of eligibility under title XVI of the Social Security Act, **[\$1,396,000,000]** \$1,439,000,000 may be expended, as authorized by section 201(g)(1) of the Social Security Act, from any one or all of the trust funds referred to therein: *Provided*, That, of such amount, \$273,000,000 is provided to meet the terms of section 251(b)(2)(B)(ii)(III) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, and **[\$1,123,000,000]** \$1,166,000,000 is additional new budget authority specified for purposes of section 251(b)(2)(B) of such Act: *Provided further*, That the Commissioner shall provide to the Congress (at the conclusion of the fiscal year) a report on the obligation and expenditure of these funds, similar to the reports that were required by section 103(d)(2) of Public Law 104-121 for fiscal years 1996 through 2002.

In addition, **[\$124,000,000]** \$136,000,000 to be derived from administration fees in excess of \$5.00 per supplementary payment collected pursuant to section 1616(d) of the Social Security Act or section 212(b)(3) of Public Law 93-66, which shall remain available until expended. To the extent that the amounts collected pursuant to such sections in fiscal year **[2015]** 2016 exceed **[\$124,000,000]** \$136,000,000, the amounts shall be available in fiscal year **[2016]** 2017 only to the extent provided in advance in appropriations Acts.

In addition, up to \$1,000,000 to be derived from fees collected pursuant to section 303(c) of the Social Security Protection Act, which shall remain available until expended. (*Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2015.*)

Program and Financing (in millions of dollars)

Identification code 028-8704-0-7-651	2014 actual	2015 est.	2016 est.
Obligations by program activity:			
0001 LAE Program Direct	10,437	10,665	11,274
0003 National Support Center	70	55	20
0005 Program Integrity Base	273	273	273
0006 Program Integrity Cap Adjustment	924	1,123	1,166
0799 Total direct obligations	11,704	12,116	12,733
0801 Reimbursable activity, general	57	51	52
0802 Low Income Subsidy .....	.....	6	6
0809 Reimbursable program activities, subtotal	57	57	58
0899 Total reimbursable obligations	57	57	58
0900 Total new obligations	11,761	12,173	12,791
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	236	374	199
1012 Unobligated balance transfers between expired and unexpired accounts [ITS Transfers]	175	91	200
1021 Recoveries of prior year unpaid obligations [X Year]	14	50	.....
1050 Unobligated balance (total)	425	515	399
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected - LAE Direct	8,888	10,509	11,036
1700 Collected - Program Integrity Base	273	273	273

LIMITATION ON ADMINISTRATIVE EXPENSES—Continued
Program and Financing—Continued

Identification code 028-8704-0-7-651	2014 actual	2015 est.	2016 est.
1700 Collected - Program Integrity Cap Adjustment	924	1,123	1,166
1700 Collected - Homeland Security	207	240	254
1700 Collected - Reimbursables	51	51	52
1701 Change in uncollected payments, Federal sources	1,462	-339	-216
1750 Spending auth from offsetting collections, disc (total)	11,754	11,857	12,565
1900 Budget authority (total)	11,754	11,857	12,565
1930 Total budgetary resources available	12,179	12,372	12,964
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-44	.....	.....
1941 Unexpired unobligated balance, end of year	374	199	173
Special and non-revolving trust funds:			
1951 Unobligated balance expiring	44	.....	.....
1952 Expired unobligated balance, start of year	267	265	265
1953 Expired unobligated balance, end of year	221	265	265
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,328	2,481	2,458
3010 Obligations incurred, unexpired accounts	11,761	12,173	12,791
3011 Obligations incurred, expired accounts	73	.....	.....
3020 Outlays (gross)	-11,462	-12,146	-12,781
3040 Recoveries of prior year unpaid obligations, unexpired	-14	-50	.....
3041 Recoveries of prior year unpaid obligations, expired	-205	.....	.....
3050 Unpaid obligations, end of year	2,481	2,458	2,468
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2,906	-3,142	-2,803
3070 Change in uncollected pymts, Fed sources, unexpired	-1,462	339	216
3071 Change in uncollected pymts, Fed sources, expired	1,226	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-3,142	-2,803	-2,587
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-578	-661	-345
3200 Obligated balance, end of year	-661	-345	-119
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	11,754	11,857	12,565
Outlays, gross:			
4010 Outlays from new discretionary authority	10,073	10,470	11,150
4011 Outlays from discretionary balances	1,389	1,670	1,625
4020 Outlays, gross (total)	11,462	12,140	12,775
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources - LAE Direct	-9,875	-10,436	-10,987
4030 Federal sources - NCC Replacement	-141	-67	-43
4030 Federal sources - Program Integrity Base	-273	-273	-273
4030 Federal sources - Reimbursable	-57	-51	-52
4030 Federal sources - Program Integrity Cap	-924	-1,123	-1,166
4030 Federal sources - Low Income Subsidy .....	.....	-6	-6
4030 Federal sources - Homeland Security	-207	-240	-254
4033 Non-Federal sources	-38	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-11,515	-12,196	-12,781
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1,462	339	216
4052 Offsetting collections credited to expired accounts	1,223	.....	.....
4060 Additional offsets against budget authority only (total)	-239	339	216
4080 Outlays, net (discretionary)	-53	-56	-6
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	.....	6	6
4190 Outlays, net (total)	-53	-50	.....

The Limitation on Administrative Expenses account provides resources for Social Security to administer the Old-Age and Survivors Insurance (OASI) and Disability Insurance (DI) programs, the Supplemental Security Income (SSI) program, the Special Benefits for Certain World War II Veterans program, and certain health insurance functions for the aged and disabled.

The request for additional funding in 2016 for program integrity activities builds on SSA's success in reducing program costs by ensuring that only individuals still eligible for benefits continue to receive them. The agency uses Continuing Disability Reviews (CDRs) to determine whether an individual continues to qualify for DI or the SSI program. SSA estimates that continuing disability reviews conducted in 2016 will yield net Federal

program savings over the next 10 years of roughly \$9 on average per \$1 budgeted for dedicated program integrity funding, including OASDI, SSI, Medicare and Medicaid program effects. Similarly, SSA estimates indicate that non-medical redeterminations conducted in 2016 will yield a return on investment of about \$4 on average of net Federal program savings over ten years per \$1 budgeted for dedicated program integrity funding, including SSI and Medicaid program effects.

The Balanced Budget and Emergency Deficit Control Act (BBEDCA) of 1985, as amended by the Budget Control Act of 2011, enacted adjustments to the discretionary spending limits in the Act for 2012 through 2021 for administrative program integrity activities at both the Social Security Administration and at the Department of Health and Human Services. For the Social Security Administration, BBEDCA authorizes a \$1,166 million cap adjustment for 2016. To ensure full funding of the cost increases, this cap adjustment is permissible only if the base level for CDRs and SSI Redeterminations is funded at \$273 million. With these funds, SSA can conduct approximately 908,000 CDRs and at least 2.6 million SSI Redeterminations of eligibility in 2016. See additional discussion in the Budget Process chapter in the *Analytical Perspectives* volume.

In 2017, the Budget proposes mandatory funding for SSA program integrity work. See the discussion in the Program Integrity Administrative Expenses (PIAE) account.

Object Classification (in millions of dollars)

Identification code 028-8704-0-7-651	2014 actual	2015 est.	2016 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	4,467	4,794	5,045
11.3 Other than full-time permanent	103	111	117
11.5 Other personnel compensation	244	220	247
11.8 Special personal services payments	3	5	5
11.9 Total personnel compensation	4,817	5,130	5,414
12.1 Civilian personnel benefits	1,431	1,600	1,743
13.0 Benefits for former personnel	1	5	5
21.0 Travel and transportation of persons	25	19	19
22.0 Transportation of things	5	3	3
23.1 Rental payments to GSA	704	715	717
23.3 Communications, utilities, and miscellaneous charges	440	431	463
24.0 Printing and reproduction	25	19	19
25.1 Advisory and assistance services	64	50	51
25.2 Other services from non-Federal sources	2,536	2,743	2,821
25.3 Other goods and services from Federal sources	103	79	81
25.4 Operation and maintenance of facilities	283	247	260
25.5 Research and development contracts .....	.....	1	.....
25.7 Operation and maintenance of equipment	656	614	646
26.0 Supplies and materials	43	31	31
31.0 Equipment	387	291	322
32.0 Land and structures	113	85	85
41.0 Grants, subsidies, and contributions	27	20	20
42.0 Insurance claims and indemnities	44	33	33
99.0 Direct obligations	11,704	12,116	12,733
99.0 Reimbursable obligations	57	57	58
99.9 Total new obligations	11,761	12,173	12,791

Employment Summary

Identification code 028-8704-0-7-651	2014 actual	2015 est.	2016 est.
1001 Direct civilian full-time equivalent employment	60,104	63,329	64,475
2001 Reimbursable civilian full-time equivalent employment	234	359	359

LIMITATION ON ADMINISTRATIVE EXPENSES
(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 028-8704-2-7-651	2014 actual	2015 est.	2016 est.
Obligations by program activity:			
0001 Quarterly Wage Reporting	20
0002 Worker's Comp Admin Fund	5
0003 WEP/GPO Admin Funds	18
0004 FERS/DI Proposal	6

0900	Total new obligations	49
Budgetary resources:		
Budget authority:		
Spending authority from offsetting collections, mandatory:		
1800	Offsetting Collections (Reimbursables)	226
1850	Spending auth from offsetting collections, mand (total)	226
1930	Total budgetary resources available	226
Memorandum (non-add) entries:		
1941	Unexpired unobligated balance, end of year	177
Change in obligated balance:		
Unpaid obligations:		
3010	Obligations incurred, unexpired accounts	49
3020	Outlays (gross)	-49
Budget authority and outlays, net:		
Mandatory:		
4090	Budget authority, gross	226
Outlays, gross:		
4100	Outlays from new mandatory authority	49
Offsets against gross budget authority and outlays:		
Offsetting collections (collected) from:		
4120	Federal sources	-226
4190	Outlays, net (total)	-177

The Budget includes eight proposals that will strengthen the integrity and administration of Social Security programs:

1. The Administration is including a request to restructure the Federal Wage Reporting process by moving from annual to quarterly wage reporting. This proposal will enhance tax administration and improve program integrity for a range of programs.

2. In addition, the Budget includes re-proposals to develop mechanisms for timely and accurate collection of workers' compensation and Windfall Elimination Provision/Government Pension Office (WEP/GPO) data for use in payment calculations. These mechanisms will improve payment accuracy.

3. The Budget also includes a re-proposal to amend the Internal Revenue Code to lower the employer electronic wage reporting threshold from 250 to 5 employees over three years.

4. The Budget re-proposes to automate coordination of disability benefit payments between OPM and SSA, reducing overpayments, and includes \$6 million for in FY 2016 for SSA's system implementation costs.

5. The Budget will also provide for the use of Customs and Border Patrol Entry/Exit data to prevent improper payments.

6. The Budget will require OASDI recipients seeking overpayment waiver requests to grant SSA authority to certify financial information. This new authority would extend the current practice of requiring SSI recipients to provide SSA authorization to access data from their financial institutions to determine their available resources. Currently, there is no verification of financial assets for overpayment waiver claims for OASDI.

7. The Budget also proposes to hold fraud facilitators liable for overpayments by allowing SSA to recover the overpayment from a third party if the third party was responsible for making fraudulent statements or providing false evidence that allowed the beneficiary to receive payments that should not have been paid.

8. Finally, the Budget will also clarify penalties for misleading internet advertising.

Object Classification (in millions of dollars)

Identification code 028-8704-2-7-651	2014 actual	2015 est.	2016 est.
Direct obligations:			
11.1	Personnel compensation: Full-time permanent		42
12.1	Civilian personnel benefits		7

99.9	Total new obligations	99.9
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Employment Summary

Identification code 028-8704-2-7-651	2014 actual	2015 est.	2016 est.
1001	Direct civilian full-time equivalent employment		25

PROGRAM INTEGRITY ADMINISTRATIVE EXPENSES

(Legislative proposal, not subject to PAYGO)

The Budget includes a proposal to repeal the discretionary cap adjustments enacted in the Balanced Budget and Emergency Deficit Control Act, as amended by the Budget Control Act of 2011, beginning in 2017 for SSA and instead provide a dedicated, dependable source of mandatory funding for the Social Security Administration to conduct Continuing Disability Reviews (CDRs) and Supplemental Security Income (SSI) program Redeterminations. CDRs and Redeterminations help to ensure that only those beneficiaries who remain eligible for SSI or Disability Insurance benefits continue to receive them. SSA estimates that continuing disability reviews conducted in 2016 will yield net Federal program savings over the next 10 years of roughly \$9 on average per \$1 budgeted for dedicated program integrity funding, including OASDI, SSI, Medicare and Medicaid program effects. Similarly, SSA estimates indicate that non-medical redeterminations conducted in 2016 will yield a return on investment of about \$4 on average of net Federal program savings over 10 years per \$1 budgeted for dedicated program integrity funding, including SSI and Medicaid program effects. The proposal includes the creation of a new limitation account entitled Program Integrity Administrative Expenses, which will reflect mandatory funding for SSA's program integrity activities. See additional discussion in the Budget Process Chapter in the *Analytical Perspectives* volume.

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2014 actual	2015 est.	2016 est.
Offsetting receipts from the public:			
028-241700 SSI, Attorney Fees: Enacted/requested	8	9	9
028-241800 Receipts from SSI Administrative Fee:			
Enacted/requested	135	94	102
028-309600 Recovery of Beneficiary Overpayments from SSI Program:			
Enacted/requested	2,513	2,603	2,612
General Fund Offsetting receipts from the public	2,656	2,706	2,723
Intragovernmental payments:			
028-310510 Quinquennial Adjustment for Pre-1957 Military Service			
Credits, FOASI: Enacted/requested			2
General Fund Intragovernmental payments			2

COMMISSIONER'S BUDGET

As directed by Section 104 of Public Law 103-296, the Social Security Independence and Program Improvements Act of 1994, the Commissioner of Social Security shall prepare an annual budget for SSA, which shall be submitted by the President to the Congress without revision, together with the President's request for SSA.

The Commissioner's budget includes \$12,670 million for total administrative discretionary resources in 2016. This represents \$12,516 million for SSA administrative expenses, \$44 million for research, and \$110 million for the Office of the Inspector General.

